

**COMMONWEALTH OF KENTUCKY  
KENTUCKY BOARD OF TAX APPEALS  
FILE NO. K04-S-34**

**EMMA ESTATES, LTD.**

**APPELLANT**

**V.**

**ORDER NO. K-19183**

**LAUREL COUNTY PROPERTY  
VALUATION ADMINISTRATOR**

**APPELLEE**

The Kentucky Board of Tax Appeals, upon agreement of the parties entered into on August 20, 2004, **ORDERS** the Laurel County Property Valuation Administrator to assess the real property at issue in this appeal owned by Emma Estates, Ltd. and located on County Farm Road at a value of \$1,010,000.00 for tax purposes for the year 2004.

**DATE OF ORDER: September 7, 2004**

**FULL BOARD CONCURRING.**

ATTEST:

Bill Beam, Jr.  
Executive Director